

2009 DRAFTING REQUEST

Bill

Received: 09/02/2008

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Spencer Black (608) 266-7521

By/Representing: terri

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax, Business - crp inc, fran

Extra Copies:

Submit via email: YES

Requester's email: Rep.Black@legis.wisconsin.gov

Carbon copy (CC:) to: joseph.kreye@legis.wisconsin.gov

Pre Topic:

No specific pre topic given

Topic:

Disclosing tax settlements and audits

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 09/02/2008	jdye 09/03/2008		_____			State
/1			rschluet 09/03/2008	_____	cduerst 09/03/2008	cduerst 03/05/2010	

FE Sent For: "/1" @ intro. 3/15/10

<END>

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/?	jkreye	1 9/3 jld					
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FE Sent For:

<END>

Kreye, Joseph

From: Zimmerman, Terri
Sent: Monday, July 21, 2008 1:32 PM
To: Kreye, Joseph
Subject: Redraft of 2007 Assembly Bill 516

Joe,

Spence would like 2007 AB 516 redrafted for the 2009 legislative session. AB 516 relates to:
disclosing income & franchise tax settlements & audits.

Terri Zimmerman
Rep. Spencer Black's office
266-7521

2007 - 2008 LEGISLATURE

2009 BILL

LRB-0199/1

JK:kjfrs

0030/1

Revised

D-N

2007 ASSEMBLY BILL 516

in 9-2-08

October 2, 2007 - Introduced by Representatives BLACK, MUSSER, JORGENSEN, ZEPNICK, POCAN, SEIDEL, BERCEAU and A. WILLIAMS, cosponsored by Senators JAUCH, SULLIVAN, LEHMAN and HANSEN. Referred to Committee on Ways and Means.

Regen

- 1 AN ACT *to amend* 71.78 (1); and *to create* 71.78 (9m) of the statutes; **relating**
2 **to:** disclosing income and franchise tax settlements and audits. ✓

Analysis by the Legislative Reference Bureau

Under current law, the Department of Revenue (DOR) ✓ may not disclose information contained in an income or franchise tax return or claim submitted to DOR, except under limited circumstances which ^{that} are generally related to tax administration and law enforcement. Under this bill, DOR must disclose to any person the amount of and the reason for any audit of or settlement relating to a return or claim filed by a corporation that increases the corporation's tax liability for any taxable year by at least \$100,000. ✓

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill. ✓

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 71.78 (1) ✓ of the statutes is amended to read:

71.78 (1) DIVULGING INFORMATION. Except as provided in subs. (4), (4m), (9m),
and (10), no person may divulge or circulate or offer to obtain, divulge or circulate any
information derived from an income, franchise, withholding, fiduciary, partnership,

PWF {

ASSEMBLY BILL 516**SECTION 1**

PwF

1 limited liability company or gift tax return or tax credit claim, including information
2 which may be furnished by the department as provided in this section. This
3 subsection does not prohibit publication by any newspaper of information lawfully
4 derived from such returns or claims for purposes of argument or prohibit any public
5 speaker from referring to such information in any address. This subsection does not
6 prohibit the department from publishing statistics classified so as not to disclose the
7 identity of particular returns, or claims or reports and the items thereof. This
8 subsection does not prohibit employees or agents of the department of revenue from
9 offering or submitting any return, including joint returns of a spouse or former
10 spouse, separate returns of a spouse, individual returns of a spouse or former spouse
11 and combined individual income tax returns, or from offering or submitting any
12 claim, schedule, exhibit, writing or audit report or a copy of, and any information
13 derived from, any of those documents as evidence into the record of any contested
14 matter involving the department in proceedings or litigation on state tax matters if,
15 in the department's judgment, that evidence has reasonable probative value.

16 **SECTION 2.** 71.78 (9m)^x of the statutes is created to read:

17 71.78 (9m) DISCLOSURE OF AUDITS AND SETTLEMENTS.[✓] The department shall
18 disclose to any person the amount of and the reason for any audit of or settlement
19 relating to a return or claim filed by a corporation that increases the corporation's
20 tax liability for any taxable year by at least \$100,000.[✓]

21 (END)

d-note
↓

STATE OF WISCONSIN - LEGISLATIVE REFERENCE BUREAU

LRB

Research (608-266-0341)

Library (608-266-7040)

Legal (608-266-3561)

LRB

D-N

0030/1/du
Jk:jld

Black
Representative Black:

This draft is based on 2007 Assembly Bill

516
516.

Jk

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-0030/1dn
JK:jld:rs

September 3, 2008

Representative Black:

This draft is based on 2007 Assembly Bill 516.

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.wisconsin.gov

Duerst, Christina

From: Zimmerman, Terri
Sent: Friday, March 05, 2010 4:02 PM
To: LRB.Legal
Subject: Draft Review: LRB 09-0030/1 Topic: Disclosing tax settlements and audits

Please Jacket LRB 09-0030/1 for the ASSEMBLY.